

# **EXHIBIT 6-D**

# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
EIN #48-5394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 530  
10/31/2014  
Client ID: 90000

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FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2014

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
10/01/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON JUNE 2014 INVOICE.	1.30	202.80
10/01/2014	MCP	REFORMAT DENTONS AUGUST 2014 INVOICE IN EXCEL 2013.	0.30	46.80
10/01/2014	MMM	REVIEW KURTZMAN CARSON JUNE SPREADSHEET AND TRANSMIT TO FEE REVIEW TEAM.	0.10	34.20
10/01/2014	MMM	BEGIN REVIEWING CONWAY MACKENZIE INVOICE FOR JULY 2014 AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.40	478.80
10/02/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE FOLEY LARDNER AUGUST 2014 INVOICE.	0.30	46.80
10/02/2014	MMM	REVIEW SUB CONTRACTOR BILLING ANALYSIS PREPARED BY CONWAY MACKENZIE.	0.10	34.20
10/02/2014	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE JULY INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.40	478.80
10/02/2014	JEG	REVIEW G.GOUVEIA'S PRELIMINARY REPORT FOR CONWAY MACKENZIE'S JUNE INVOICE.	0.10	27.20
10/03/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD AUGUST 2014 INVOICE.	0.20	31.20
10/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON SEPTEMBER 2014 INVOICE.	0.90	140.40
10/08/2014	MMM	TRACK RECEIPT OF SEPTEMBER INVOICES - PEPPER HAMILTON, BROOKS WILKINS AND OTTENWESS.	0.20	68.40
10/09/2014	MCP	REFORMAT CONWAY MACKENZIE JULY 2014 INVOICE IN EXCEL 2013.	0.60	93.60
10/09/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE JULY INVOICE (.1); PREPARE SCHEDULE OF GLOBAL ALLOCATION OF FEES BETWEEN JUNIOR AND SENIOR PROFESSIONALS (.2); DRAFT EMAIL TO G. GOUVEIA SUMMARIZING RESULTS OF JULY INVOICE REVIEW (.1).	0.40	136.80
10/10/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD SEPTEMBER 2014 INVOICE.	0.70	109.20
10/10/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS SEPTEMBER 2014 INVOICE.	0.30	46.80
10/15/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE CONWAY MACKENZIE SEPTEMBER 2014 INVOICE.	0.90	140.40

10/15/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS FOR ADEQUACY AND COMPLETENESS RE: JUNE INVOICE.	0.50	171.00
10/16/2014	MMM	REVIEW ERNST & YOUNG JULY INVOICE AND ADD ADDITIONAL COMMENTS FROM FEE REVIEWER TO SPREADSHEET.	1.80	615.60
10/17/2014	JEG	CONWAY MACKENZIE AUGUST INVOICE REVIEW: UPDATE FEE AND EXPENSE TRACKING SCHEDULE.	0.20	54.40
10/17/2014	JEG	CONWAY MACKENZIE AUGUST INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.90	244.80
10/17/2014	JEG	CONWAY MACKENZIE AUGUST INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION & DUPLICATE AND REPETITIVE ENTRIES.	1.60	435.20
10/20/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA AUGUST 2014 INVOICE.	0.40	62.40
10/20/2014	MMM	TRACK RECEIPT OF MULTIPLE AUGUST INVOICES.	0.20	68.40
10/21/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK AUGUST 2014 INVOICE.	0.40	62.40
10/21/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON AUGUST 2014 INVOICE.	0.70	109.20
10/21/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON JULY 2014 INVOICE.	1.10	171.60
10/21/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE ERNST AND YOUNG AUGUST 2014 INVOICE.	1.20	187.20
10/21/2014	MCP	BEGIN TO EXTRACT, FORMAT, AND SUMMARIZE MILLER CANFIELD AUGUST 2014 INVOICE.	0.90	140.40
10/21/2014	MMM	TRACK RECEIPT OF ERNST & YOUNG AND KURTZMAN INVOICES FOR JULY.	0.20	68.40
10/21/2014	MMM	REVIEW KURTZMAN CARSON SPREADSHEET FOR JULY AND TRANSMIT TO REVIEW TEAM.	0.20	68.40
10/21/2014	JEG	CONWAY MACKENZIE AUGUST INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	7.40	2,012.80
10/21/2014	JEG	CONWAY MACKENZIE AUGUST INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.30	81.60
10/22/2014	MCP	UPDATE ERNST AND YOUNG AUGUST 2014 INVOICE FOR SUMMARY PAGE RECEIVED AND VERIFY TOTALS.	0.10	15.60
10/22/2014	MCP	COMPLETE FORMATTING AND SUMMARIZING MILLER CANFIELD AUGUST 2014 INVOICE.	0.80	124.80
10/22/2014	JEG	ERNST & YOUNG AUGUST INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.40	380.80
10/22/2014	JEG	ERNST & YOUNG AUGUST INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	2.10	571.20
10/22/2014	JEG	ERNST & YOUNG AUGUST INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	3.20	870.40
10/22/2014	JEG	ERNST & YOUNG AUGUST INVOICE REVIEW: PREPARE SUMMARY OF REVIEW RESULTS FOR DISCUSSION WITH	0.30	81.60

		M.MCMICKLE,		
10/23/2014	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.70	190.40
10/23/2014	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	1.60	435.20
10/24/2014	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	1.00	272.00
10/28/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR MAY INVOICE FOR ADEQUACY AND COMPLETENESS.	0.40	136.80
10/28/2014	MMM	REVIEW CONWAY MACKENZIE REVISED JUNE INVOICE AND RESPOND TO G. GOUVEIA.	0.20	68.40
10/28/2014	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	4.20	1,142.40
10/28/2014	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.20	54.40
10/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DENTONS AUGUST 2014 INVOICE (1.3). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (.4)	1.70	265.20
10/29/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER BUCKFIRE AUGUST 2014 INVOICE.	0.20	31.20
10/29/2014	MMM	REVIEW CONWAY MACKENZIE QUARTERLY INSERTS FOR APRIL - JUNE AND CONFIRM AMOUNTS FOR FEES AND ADJUSTMENTS.	0.60	205.20
10/31/2014	SRK	READ AND RESPOND TO EMAILS FROM FEE EXAMINER, R. FISHMAN (0.4); READ RESERVATION PARAGRAPH TO BE ADDED TO THE QUARTERLY REPORT IN ANTICIPATION OF UPCOMING FEE DISPUTES; REVIEW EMAIL FROM FEE EXAMINER, R. FISHMAN REGARDING MEDIATION OF PROFESSIONAL SERVICES (0.2)	0.60	270.00
10/31/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL AUGUST 2014 INVOICE.	0.60	93.60
10/31/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE FOLEY LARDNER SEPTEMBER 2014 INVOICE.	0.40	62.40
10/31/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLIMAN SEPTEMBER 2014 INVOICE. IDENTIFY VARIANCE AND COMMUNICATE TO M. MCMICKLE (KM)	0.60	93.60
10/31/2014	MMM	REVIEW 17 SPREADSHEETS FOR AUGUST INVOICES AND PREPARE COMMENTS TO STAFF FOR EDITS.	0.80	273.60
				12,309.00
EXPENSES				
10/31/2014	EXP	PRINTED COPY CHARGE - OCTOBER 2014		1.00
				1.00
Total amount of this Invoice				\$12,310.00

Invoice payable upon receipt. Thank you for this opportunity to be of service

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #599 - 11/30/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	5.10	272.00	1,387.20
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	2.80	450.00	1,260.00
MARY MCMICKLE - Partner, CPA, CIRA	23.20	342.00	7,934.40
MARK PARISI - Forensic Analyst CPA, CFE	16.90	156.00	2,636.40
TOTAL	48.00		\$13,218.00
		<b>BLENDED RATE</b>	<b>\$275.38</b>
		TOTAL EXPENSES	0.90
TOTAL AMOUNT OF THIS INVOICE			\$13,218.90

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EIN #46-5394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
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321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 599  
11/30/2014  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
11/02/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG JULY INVOICE AND TRANSMIT SPREADSHEET TO P. ROBERTS.	0.40	136.80
11/03/2014	SRK	REVIEW MULTIPLE EMAILS FROM R. FISHMAN, G. GOUVEIA AND P. ROBERTS AND ALLISON HUDSON RELATING TO FOOTNOTES REGARDING FEE DISCOUNT AND REDACTED INVOICES	0.30	135.00
11/03/2014	MCP	MAKE VARIOUS CORRECTIONS TO THE AUGUST 2014 INVOICE SPREADSHEETS.	0.20	31.20
11/03/2014	MCP	REFORMAT ERNST AND YOUNG JULY 2014 INVOICE IN EXCEL 2013.	0.40	62.40
11/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR JUNE INVOICE.	0.10	34.20
11/03/2014	MMM	TRACK RECEIPT OF JONES DAY SEPTEMBER INVOICE AND BROOKS WILKINS OCTOBER INVOICE.	0.10	34.20
11/04/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE JONES DAY SEPTEMBER 2014 INVOICE (3.7). COMPARE HOURS IN DESCRIPTIONS TO HOURS BILLED (1.1).	4.80	748.80
11/04/2014	MMM	TRANSMIT AUGUST SPREADSHEETS TO REVIEW TEAMS.	0.40	136.80
11/04/2014	MMM	READ FINAL MONTHLY REPORTS FOR APRIL, MAY AND JUNE AND RESPOND TO FEE EXAMINER.	0.40	136.80
11/05/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL SEPTEMBER 2014 INVOICE.	0.40	62.40
11/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE LAZARD SEPTEMBER 2014 INVOICE.	0.20	31.20
11/05/2014	MMM	READ QUARTERLY REPORT PREPARED BY FEE EXAMINER AND CONFIRM FEES AND EXPENSE CHARTS.	0.50	171.00
11/07/2014	MCP	UPDATE KURTZMAN CARSON JULY AND AUGUST INVOICES FOR RATES CHANGES FOR TWO EMPLOYEES.	0.30	46.80
11/07/2014	MMM	TRACK RECEIPT OF MILLER BUCKFIRE AND OTTENWESS INVOICES.	0.10	34.20
11/10/2014	SRK	REVIEW EMAIL FROM M. MCMICKLE TO GORDON GOUVEIA RE: CONWAY MACKENZIE'S AUGUST INVOICE REVIEW.	0.20	90.00
11/10/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER BUCKFIRE SEPTEMBER 2014 INVOICE.	0.30	46.80

11/10/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL OCTOBER 2014 INVOICE.	0.70	109.20
11/10/2014	MCP	REFORMAT CONWAY MACKENZIE AUGUST 2014 INVOICE IN EXCEL 2013.	0.60	93.60
11/10/2014	MMM	REVIEW CONWAY MACKENZIE AUGUST INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	2.40	820.80
11/10/2014	MMM	DRAFT EMAIL TO G. GOUVEIA WITH SUMMARY OF CONWAY MACKENZIE AUGUST INVOICE REVIEW.	0.30	102.60
11/10/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG AUGUST INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.10	376.20
11/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DEBEVOISE AND PLIMPTON LLP INVOICES FOR 2014.	0.80	124.80
11/11/2014	SRK	REVIEW EMAILS FROM R. FISHMAN, P. ROBERTS, AND G. GOUVEIA REGARDING INQUIRY BY FEE EXAMINER ON FINAL SUBMISSION OF FEE INVOICE REVIEWS AND RESPOND TO SAME	0.20	90.00
11/11/2014	SRK	REVIEW EMAIL FROM R. FISHMAN TO JUDGE STEVEN RHODES PROPOSING MODIFICATION OF THE FEE REVIEW ORDER	0.10	45.00
11/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BROOKS WILKINS OCTOBER 2014 INVOICE.	0.70	109.20
11/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE OTTENWESS OCTOBER 2014 INVOICE.	0.20	31.20
11/11/2014	MMM	REVIEW SPREADSHEETS FOR DEBEVOISE & PLIMPTON INVOICES AND TRANSMIT TO FEE EXAMINER.	0.20	68.40
11/12/2014	MMM	FINAL REVIEW OF ERNST & YOUNG AUGUST INVOICE.	0.20	68.40
11/14/2014	MCP	REFORMAT ERNST AND YOUNG AUGUST 2014 INVOICE IN EXCEL 2013.	0.60	93.60
11/14/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG AUGUST INVOICE.	0.10	34.20
11/17/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON OCTOBER 2014 INVOICE.	0.60	93.60
11/17/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE OCTOBER 2014 INVOICE.	0.60	93.60
11/18/2014	MCP	EXTRACT,FORMAT, AND SUMMARIZE MILLER CANFIELD SEPTEMBER 2014 INVOICE.	1.60	249.60
11/19/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON SEPTEMBER 2014 INVOICE.	0.70	109.20
11/19/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE ERNST AND YOUNG SEPTEMBER 2014 INVOICE.	1.90	296.40
11/20/2014	MCP	UPDATE ERNST AND YOUNG SEPTEMBER 2014 INVOICE FOR COVER SHEET DETAIL	0.10	15.60
11/20/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA SEPTEMBER 2014 INVOICE.	0.60	93.60
11/20/2014	MCP	MAKE VARIOUS CORRECTIONS TO SEPTEMBER 2014 INVOICES.	0.60	93.60
11/20/2014	MMM	RESEARCH AND RESPOND TO EMAIL FROM R. FISHMAN RE: SEPTEMBER SPREADSHEETS.	0.20	68.40

11/20/2014	MMM	REVIEW FIFTEEN SPREADSHEETS FOR SEPTEMBER PRIOR TO SENDING TO FEE REVIEW TEAMS.	0.80	273.60
11/20/2014	MMM	TRANSMIT FIFTEEN SPREADSHEETS TO REVIEW TEAM.	0.40	136.80
11/20/2014	JEG	REVIEW ERNST & YOUNG'S SEPT. INVOICE: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.90	244.80
11/20/2014	JEG	REVIEW ERNST & YOUNG'S SEPT. INVOICE: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	1.10	299.20
11/21/2014	SRK	REVIEW MULTIPLE EMAILS FROM SANJAY MARKEN, CHANG JUNG, JANICE CASTILLO, SWISNIEWSKI, AND FROM FEE EXAMINER REGARDING MEDIATION EXPECTATIONS	0.20	90.00
11/21/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO COMMENTS FROM FEE EXAMINER FOR ADEQUACY AND COMPLETENESS.	0.60	205.20
11/21/2014	MMM	BEGIN REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICES AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.30	102.60
11/21/2014	MMM	TRACK RECEIPT OF MULTIPLE OCTOBER INVOICES.	0.10	34.20
11/21/2014	JEG	REVIEW ERNST & YOUNG'S SEPT. INVOICE: CHECK FOR INCONSISTENT TIME ENTRIES.	3.10	843.20
11/23/2014	SRK	REVIEW CITY OF DETROIT MODIFIED PRE-PROCEDURES ORDER	0.10	45.00
11/23/2014	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET(2.1); DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW(.1).	2.20	752.40
11/23/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	0.30	102.60
11/24/2014	SRK	REVIEW EMAILS FROM G. GOUVEIA RELATED TO COMMENTS ON CONWAY MACKENZIE'S AUGUST INVOICE (0.1); REVIEW EMAIL FROM ROBERT FISHMAN REGARDING FEE MEDIATION AND REQUEST FOR A MEMO TO PROVIDE ALL ACCUMULATED BILLINGS, WRITEOFFS, DISCOUNTS, ETC (0.1).	0.20	90.00
11/24/2014	MMM	READ AND RESPOND TO EMAIL FROM G. GOUVEIA RE: CONWAY MACKENZIE AUGUST INVOICE (0.1); REVIEW ADDITIONAL COMMENTS TO SPREADSHEET (0.3).	0.40	136.80
11/24/2014	MMM	REVIEW KILPATRICK SEPTEMBER SPREADSHEET AND TRANSMIT TO REVIEW TEAM.	0.20	68.40
11/24/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG'S SEPTEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.60	205.20
11/25/2014	MMM	CONTINUE TO REVIEW ERNST & YOUNG SEPTEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	3.20	1,094.40
11/25/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW AND HIGHLIGHTING SEVERAL DEFICIENCIES IN ERNST & YOUNG SEPTEMBER INVOICE.	0.50	171.00
11/25/2014	MMM	REVIEW EASTMAN SMITH SPREADSHEET AND TRANSMIT TO REVIEW TEAM.	0.20	68.40
11/25/2014	MMM	BEGIN PREPARING CHART TO SUMMARIZE ALL FEES,	1.60	547.20

		DISCOUNTS, EXPENSES OF CONWAY MACKENZIE FOR INCLUSION IN MEDIATION STATEMENT.		
11/26/2014	MMM	CONTINUE PREPARING CHART OF ALL FEES, DISCOUNTS, EXPENSES FROM JULY 2013 THROUGH OCTOBER 2014 FOR CONWAY MACKENZIE (2.7); DRAFT NARRATIVE REGARDING VALUE OF SERVICES (0.5).	3.20	1,094.40
11/29/2014	SRK	REVIEW MULTIPLE EMAILS BETWEEN G. GOUVEIA AND MARY MCMICKLE REGARDING FEE MEDIATION AND PRELIMINARY REPORT FOR CONWAY MCKENZIE, CONWAY FEE MEDIATION MEMO (0.3) AND RESPOND TO MEDIATION MEMO DRAFT (0.1)	0.40	180.00
11/30/2014	SRK	REVIEW EMAILS FROM R. FISHMAN, REGARDING MEDIATION FOLLOW UPS AND MAYORS MEMORANDA ON FEE INVOICES OF VARIOUS PROFESSIONALS; SPECIFICALLY REVIEW MAYORS MEDIATION STATEMENT FOR ALL PROFESSIONALS, MAYORS RESPONSE TO ERNST AND YOUNG MEDIATION BRIEF AND FEE EXAMINER NOTES REGARDING ERNST AND YOUNG (0.2); MAYORS RESPONSE TO CONWAY MCKENZIE MEDIATION BRIEF AND CONWAY MCKENZIE FEE STATEMENT (0.4); MAYORS RESPONSE TO MILLER BUCKFIRE MEDIATION AND FEE EXAMINER NOTES REGARDING MILLER BUCKFIRE (0.2); MAYORS RESPONSE TO LAZARD MEDIATION BRIEF (0.2); AND RESPOND TO ALL OF THE FOREGOING TO R. FISHMAN AND M. MCMICKLE (0.1)	1.10	495.00
11/30/2014	MMM	RUN SORTS OF DENTONS AUGUST TIME ENTRIES RELATED TO TRIAL BRIEF PREPARATION AND FEES CHARGED ON AUGUST 27 BY PROFESSIONAL AT REQUEST OF REVIEW TEAM.	1.40	478.80
11/30/2014	MMM	READ MEDIATION STATEMENTS AND FEE EXAMINER NOTES FOR ERNST & YOUNG, CONWAY MACKENZIE, LAZARD AND MILLER BUCKFIRE (0.6); DRAFT EMAIL WITH COMMENTS (0.1).	0.70	239.40
				13,218.00
EXPENSES				
11/22/2014	EXP	PRINTED COPY CHARGE		0.90
				0.90
Total amount of this Invoice				\$13,218.90

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #530 - 10/31/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	25.20	272.00	6,854.40
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	0.60	450.00	270.00
MARY MCMICKLE - Partner, CPA, CIRA	8.50	342.00	2,907.00
MARK PARISI - Forensic Analyst CPA, CFE	14.60	156.00	2,277.60
TOTAL	48.90		\$12,309.00
	BLENDDED RATE	\$251.72	
	TOTAL EXPENSES		1.00
TOTAL AMOUNT OF THIS INVOICE			\$12,310.00

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# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #662 - 12/31/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	0.20	450.00	90.00
MARY MCMICKLE - Partner, CPA, CIRA	6.80	342.00	2,325.60
TOTAL	7.00		\$2,415.60
	BLENDDED RATE	\$345.09	

TOTAL AMOUNT OF THIS INVOICE \$2,415.60

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# ***Kapila/Mukamal***

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EIN #46-6394136

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 662

12/31/2014

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
12/01/2014	SRK	REVIEW EMAIL FROM R. FISHMAN DATED DEC 1 2014 REGARDING MEDIATION STATEMENTS RE CLARK HILL, ERNST & YOUNG	0.10	45.00
12/02/2014	MMM	PREPARE SCHEDULE OF SORTS REQUESTED BY FEE EXAMINER IN CONNECTION WITH DENTONS MEDIATION.	1.10	376.20
12/08/2014	MMM	BEGIN REVIEWING APPROXIMATELY 550 RESPONSES FROM CONWAY MACKENZIE TO FEE EXAMINER COMMENTS FOR ADEQUACY AND COMPLETENESS RE: AUGUST INVOICE.	1.40	478.80
12/09/2014	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINER COMMENTS FOR AUGUST INVOICE FOR ADEQUACY AND COMPLETENESS.	1.10	376.20
12/09/2014	MMM	REVIEW CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINER'S COMMENTS FOR SEPTEMBER INVOICE FOR ADEQUACY AND COMPLETENESS.	0.90	307.80
12/09/2014	MMM	PREPARE SPREADSHEET ISOLATING CONWAY MACKENZIE'S RESPONSES THAT DID NOT ADDRESS FEE EXAMINER'S COMMENTS.	0.20	68.40
12/09/2014	MMM	RE-REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS THAT WERE INITIALLY IDENTIFIED AS NON-RESPONSIVE.	0.40	136.80
12/11/2014	MMM	TRACK RECEIPT OF MULTIPLE INVOICE FOR OCTOBER AND NOVEMBER.	0.30	102.60
12/11/2014	MMM	REVIEW ERNST & YOUNG'S AUGUST AND SEPTEMBER RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	0.80	273.60
12/15/2014	SRK	REVIEW EMAIL FROM R. FISHMAN, FEE EXAMINER RE LATEST UPDATE FROM JUDGE RHODES RE ENTRY OF ORDER MODIFYING THE FEE REVIEW ORDER OF PROCESS	0.10	45.00
12/18/2014	MMM	TRACK RECEIPT OF MULTIPLE INVOICES FOR NOVEMBER	0.30	102.60
12/19/2014	MMM	TRACK RECEIPT OF MULTIPLE NOVEMBER AND DECEMBER INVOICES.	0.30	102.60
				2,415.60

Total amount of this invoice

\$2,415.60

Invoice payable upon receipt. Thank you for this opportunity to be of service.